



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.45

AMARAVATI, WEDNESDAY, JANUARY 12, 2022

G.862

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -  
AMENDMENT TO G.O.Ms.No.582, REVENUE (CT-II) DEPARTMENT,  
DATED: 12.12.2017.

**[G.O.Ms.No.10, Revenue (Commercial Taxes-II), 12<sup>th</sup> January, 2022.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification issued in the GO.Ms.No.582, Revenue(CT-II)Department, dated 12.12.2017, namely :-

**AMENDMENT**

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry "0303, 0304, 0305, 0306, 0307, 0308, 0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;

- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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- (v) S. No. 101 and the entries relating thereto shall be omitted;
- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of January, 2022.

**MUKESH KUMAR MEENA,**  
*Secretary to Government.*

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